P

App F IX-4

Previous References

MC 60-33-121

1933.

(Mc)

File No 60-33

Serial Nos. 128, 135
141, 142

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Four

Part B for January 1935

SUBJECT.

Abolition of the levy of octroi duty on
articles in the Bangalore City Municipality

- Se 142) The Municipal Commissioner, Bangalore city
.. Comptroller to Govt

WD 01965—GPB—15 000—7-7-34

No L 4610-11 dated 3-1-35

Sanctions the proposal

Rmr
13/2

Levy of octroi on betel-nuts in Bangalore city — 1725 / p 34

1264 1264

General and Revenue Secretariat — File No 60 of 1933 — [App F III—

Serial No	
128	Letter no. C 6 4446 / 34-35 dated 15th Feb 34, from the Chairman, Bangalore city, forwarding copy of the resolution passed recommending that the levy of octroi duty on arecanuts in Bangalore city may be cancelled. 1) The proposal of the Bangalore city mcl. to levy octroi duty on Arecanuts among other things were sanctioned in G.O no L 1045-7 mcl 60-33-121 dated 10/8/34 2) The mcl have since resolved to cancel the levy.
Put up for reference (vide separately 1079)	
91	3) The copy of the notice dated 14/8/34 is to the effect that "the rates of octroi in respect of the several articles will come into effect from the 1st instant" of 16/9/34 This is to be published under Sec 67 of the Mysore City Municipalities Rgn 1933.
	4) When once sanction of Govt has been accorded to the proposal, it appears necessary for the mcl to follow the formalities prescribed under Sec 67 of the City Municipalities Rgn 1933, in regard to its cancellation. This has not been done in the present case.
101 Law 21/9	5) Submitted for orders. The Law Section may, if approved also be consulted
	6) For favor of remarks (Sd/- Lawson 21/9)

NOTE—Contn Sheet

MD 0 955—GPB—22 500—12-6 31

1

2

File No | of 193 | General and Revenue Secretariat

The rules levying taxes on several articles including areca nuts have been sanctioned by Govt under sec 66 of the Coy Mcl Act. It is notified for information of the public as required under Sec 67. Beyond this no other formality seems to be necessary. There can therefore be no legal objection to the proposal recommending the Cancellation of the octroi duty on betelnuts

This note entirely misses the point raised

BSP 27/9

ISD 27/9

101

Lair

Now that the sanction under sec 66 has been accorded to the levy of octroi on areca nuts and the sanctioned rules with notice have been published under Sec 67, it has become obligatory on the M'C' to impose the tax. The only way now left open is to abolish the tax imposed and this must be done under sec 80. The Resol^n of the M'C' passed in its meeting of 8th Sept^r is not sufficient for this purpose. A proper resolution to rescind the rules relating to this tax should be passed and duly notified and on such resol^n Govt may sanction the abolition. If the levy of the tax till then is to be prevented, Govt have to pass necessary orders under sec 85 suspending the levy

A

B

Asst Secy dsg
with Comdr

BSP 27/9/34

L1264

2

General and Revenue Secretariat | File No 60 of 1933 | [App F III—2

Serial No

For orders if the Hon Com^r may be addressed calling for the resolution of the Mtg as suggested at A.

60-33-1215 pencil A

The point raised at B is also for orders

Genl Secy) 27/9

The suggestion at A may be adopted and in the meantime the levy may be suspended.

Second member 27/9/34

I agree but There seems no 28/9

Chyn to treat the meeting already held as the first meeting the Bd will so take all subsequent action prescribed in Sec 65

2/10 Please enquire

Submitted with two drafts for approval 3/10

3.10.34

Under Sec 85 the issue of a Notification is necessary

I have accordingly put up a Draft Notfn which may be approved 5/10

Typed draft as revised is put up for approval 6/10

II member) I did not think

OFFICE OF THE SECOND MEMBER OF COUNCIL 8 SEPT 1934 No

OFFICE OF THE SECOND MEMBER OF COUNCIL. 8 OCT 1934 No

Typ Sec Mr C 5/10/34

TYPING 5 OCT 1934 GENL & F SECTT

NOTE—Colour Sheet

WD 01955—GPB—22 500—12 6-34

4 Cancellation of the levy of octroi or octroi cess in Bangalore city

Ml File No 60 of 1933

General and Revenue Secretariat

---

on further Stamt that Sec 85 can be applied to a tax which was enacted by Govt so recently I told the dept that waited upon me recently that the tax has to continue till the action under Sec 65 is completed The Mal Commr may be asked to take further action etc then send up the papers

Draft 10/10

TYPING SECTION 18 OCT 1934 GENL & REV SECTT

Please put up draft accdg

Draft submitted for approval

Issue 17/10

The Municipal Commr, Bangalore city 135

In L 3032 dated 25-10-34

Requests that the formalities prescribed under Section 65 of the City Mettre Regulations may be followed in regard to the cancellation of the levy of the proposal resubmitted to Govt

Dan A 21/XI/34

Letter No C6-441/34-35 dated 20-11-34 from the Municipal Commissioner, Bangalore city soliciting sanction to the resolution of the Municipal Council approving of the cancellation of octroi on areca nuts.

Alteration of rates on areca nuts in Bangalore city

General and Revenue Secretariat | Ml File No 60 of 193 3 | [App F III—2

Serial No

The necessary formalities required under Section 65 of the City Municipalities Regulation are stated to have been followed. Draft G.O sanctioning is submitted.

Rpm 22/12 AM 23/12

May be approved

(Chief Secy) AM 23/12

(Second Member) 27/12/34

AM 27/12

28/12

27/12/34

Issue 2/1/35

142 To Municipal Comm, Bangalore city
" Comptroller to Govt
Dr L 4610-11 dated 3-1-35
Sanction the retention

B 12/1/35

SECRETARY C.S. DEC. 1934

OFFICE OF THE SECOND MEMBER OF COUNCIL. 27 DEC 1934 No 4516

NOTE—Contn Sheet

WD 01955—GPB—22 500—12 6-34

File No. of 19

Mr 60-33-128

6

City Municipal Office,

Bangalore, Dated 15th Septr. *1934*

No C 6-441/34-35.

1264

REV. SEC.

18 SEP 1934

I. & C. BR.

From

The Municipal Commissioner,
Bangalore City

To

CHIEF SECRETARY 15 SEP. 1934

The Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

Sir,

1849 1849

With reference to Government Order No. L. 1045-47/Rl 60-33-121 dated 8/10th August 1934, sanctioning the levy of Octroi duty on the marginally noted articles imported into Bangalore City, I have the honour to state that notice dated 14th August 1934 was published in local papers as per Section 67 of the Municipal Regulation.

Coffee, Tea.
Tallow, Whale Oil,
Fish Oil and all Fats.
Cement,
Cuddapah Slabs,
Iron building materials,
such as Girders, etc,
Foreign Soaps,
Betel Nuts,
Kerosine Oil.

Having in view the representation made to Government and the Council by the local Arecanut Merchants and also the recommendation of the then Municipal Commissioner to Government, the Honorary President placed before the Council the question as to whether arecanuts should or should not be taxed.

The matter was considered by the Municipal Council at its Meeting dated 8-9-1934 and it was resolved that duty need not be levied on arecanuts.

Copies of the notice dated 14-8-34, the President's Memo and the Council resolution are enclosed for favour of perusal.

I request that Government may kindly be moved to cancel the levy of Octroi on arecanuts.

I have the honour to be,
Sir,
Yourmost obedient Servant,

Municipal Commissioner.

Forwarded with Memo. compliments.

Hon President.

No. 6.

Proceedings of an Ordinary General Meeting of the City Municipal Council, Bangalore, held on Saturday the 8th September 1934 at 8 A.M. in the Council Chamber of the City Municipal Office, Bangalore.

Present.

W. H. Hanumanthappa, Esq.,
(Chairman.)

Councillors :-

1. Mr. R.Venkataswamy,
2. " B. Kempanna,
3. " K.T.Bhashyam Iyengar,
4. " Ramlal Thiwari,
5. " K.S.Kamakshiah Setty,
6. " B.S.Shankarappa Setty,
7. " V.B.L.Narayan,
8. " D. Venkataramanappa,
9. " Y.T.Venkataramanappa,
10. " H. Muniswamappa,
11. " C.N.Narasinga Rao,
12. " D. Gopalakrishna Rao,
13. Mr. C.Hayavadana Rao,
14. " C.M.Garudachar,
15. " M.P.Somasekhara Rao,
16. " S.Sitharamiah,
17. " S.K.Venkataranga Iyengar
18. " M. Chinnaswamy,
19. " P. Subbarama Chetty,
20. " O.S.Nasarulla Sheriff,
21. " B. Abdur Rahmon,
22. " Azizuddin Mehkri,
23. " J. R. Isaac,
24. " S. Yellappa.

Absent.

1. Mr. B. K. Garudachar,
2. " H. Srenivasa Murthi,
3. Mr. S.V.Srenivasa Setty.

Vacant.

Two.

X X X

31. Note of the Honorary President dated 15th August 1934 regarding the levy of Octroi duty on arecanuts imported into the City limits as per recent Government Order No. L 1045-47/M1. 60-33-121 dated 8/10 August 1934.

Mr. K.T.Bhashyam Iyengar proposed that the octroi duty on arecanuts be not levied.

Mr. D. Venkataramanappa seconded it.

Carried unanimously.

Sd. W.H.Hanumanthappa.
Chairman.

"Copy."

Municipal Commissioner.

SRD

Copy of President's Memo dated 15th August 1934.

When the rules were published for levying octroi duty on several articles, Nut merchants presented a petition stating that their trade will be affected if duty is levied on nuts as 75% of nuts imported is being re-exported. It was informally settled to examine their accounts to verify their statements. The then Municipal Commissioner seems to have examined the accounts and found out more than 75% of nuts are really re-exported and was also of opinion this item may be excluded. By oversight or some other cause this was not brought before the Council for their opinion. Hence the Government included nuts also in the list. It is left to the Council to decide whether we are to levy duty or not on nuts.

Sd. B. K. Garudachar
Honorary President.

" C o p y. "

Municipal Commissioner.

SRB

[Appendix F G—1]

SUBJECT.

7

Section Ml
File No. 60-33
Serial No 135

Diary No of letter replied to

No L 3032

To The Municipal Commissioner
Bangalore City thro' the Pdt

General and Revenue Secretariat
( )
the *193*

Sir,

Date of issue 25/10/34

With reference to your letter No C6-441/34-35 dated 15-9-34 requesting sanction to the resolution of the Municipal Council that the levy of octroi duty on areca nuts recently sanctioned in G.O No L 1045-47/Ml 60-33-121 dated 10-8-1934 be cancelled, I am directed to request that the formalities prescribed under section 65 of the City Municipalities 1933 may be followed Regulations in regard to the cancellation of the levy ~~to be followed~~ and the proposal resubmitted to Govt early.

Signed by Asst D. Sabba Rao

List of enclosures.

Copied by 26/10/34

Examined by

For the purpose the meeting of the Council held on 8.9.34 may be construed as the preliminary meeting contemplated in sub-sec (a) of the said section 65 all further action taken as prescribed

I have etc
Rdr for Chief Secy

WD 01956—GPB—22 500—12-6 34

City Municipal Office,

No C6-441/34-35 Bangalore, Dated 20th Decr. 1934

2867/L

From

M. Seshadri, Esq., M.A.,
Municipal Commissioner,
Bangalore City

CHIEF SECTT. Rec'd 21 DEC. 1934

M 60-33-141

To

Rajasevasaktha
R. Ranga Rao, Esq., B.A., B.L.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

Sir,

With reference to your letter No. L. 3032 M1 60-33-135 dated 20/25th October 1934 I have the honor to state that, as regards cancellation of the levy of octroi duty on areca nuts, a notice dated 30th October 1934 under section 65 (b) of the City Municipalities Regulation, was published and no objections were received though the specified period of one month elapsed. A copy of the notice is hereinenclosed

An office memo to the above effect was placed before the Council at their meeting held on 15th December 1934 and it was recorded A copy of the council resolution is also enclosed

I request you to kindly obtain early orders of Government cancelling the levy of octroi duty on arecanuts.

I have the honor to be,
Sir,
Your most obedient servant,

M Seshadri
Municipal Commissioner.

ss

Forwarded with compliments.

Hon. President.

Minutes of an Ordinary General Meeting of the City Municipal Council, Bangalore, held on Saturday the 15th December 1934, at 12 Noon in the Council Chamber of the City Municipal Office, Bangalore.

PRESENT:-

B.K. Garudachar, Esq.,
Honorary President.

Councillors:-

1. Mr. R. Venkatasamy,
2. " H.V. Venkatappa,
3. " D. Narasimma,
4. " K.T. Bhashyam Iyengar,
5. " Ramlal Khitari,
6. " B.S. Shankaramma Setty,
7. " V.H.L. Narayan,
8. " Y.V. Venkatarathnamma,
9. " J. Venkatanarayanappa,
10. " K. Muniswamappa,
11. " V. Srinivasa Murthy,
12. " C.N. Narasimha Rao,
13. " D. Gopalakrishna Rao,
14. " C. Nayavadhana Rao,
15. Mr. C.K. Garudachar,
16. " L.V. Somashekara Rao,
17. " S. Sitharamiah,
18. " S.K. Venkatarangya Iyengar,
19. " T.S. Raghavachar,
20. " K. Chinnaswamy,
21. " P. Subbamma Setty,
22. " O.S. Nasrulla Sheriff,
23. " S.M.K. Isavi,
24. " B. Abdur Rahman,
25. " Azizuddin Mehari,
26. " J.K. Isaac,
27. " S. Yellappa.

-ooo-

ABSENT:-

1. Mr. S.V. Srinivasa Setty,
2. " T.S. Venkatshiah Setty.

-ooo-

No. 24. Office Memo stating that no objections were received for the cancellation of the levy of Octroi duty on areca nuts.

Resolution - Recorded

Sd. B. K. Garuda Char.
Honorary President.

"Copy."

M Sekadar
Municipal Commissioner

SRP

17

Bangalore City Municipality.
Notice dated 31st October 1934.

Notice is hereby given to the inhabitants of the Municipality of Bangalore City that the Municipal Council desires to cancel the levy of octroi duty on areca nuts - which levy was sanctioned by Government in their order No. L. 1045-47 Ml 60-33-121 dated 8/10th August 1934 and notified in this office notice dated 14th August 1934.

Any inhabitant of the Municipality objecting to the cancellation of octroi duty on this commodity may, within one month from the date of this notice, send his objections in writing to the undersigned.

Sd/ M. SESHADRI,
Municipal Commissioner.

os

Copy

~~For~~ Municipal Commissioner.

Bangalore City Municipality,

Notice Dated, 14th August

1934.

Under Section 67 of the Mysore City Municipalities Regulation VII of 1933, it is hereby notified for the information of the public that Government have in their Order No.I 1045-47/ML.60-33-121, dated 8th/10th August 1934 sanctioned the levy of Octroi Duty on the following articles in addition to the other articles notified in Schedule A printed at page 49 of the ~~(Existing)~~ Rules and Bye-Laws of the Bangalore City Municipality, as follows ;-

	Names of Articles.	Rate.
1.	Coffee.	3 Pies per rupee advalorem.
2.	Tea.	3 Pies ----do---------
3.	Tallow, Whale Oil, Fish Oil and all fats.	3 Pies ----do---------
4.	Cement.	3 Pies. -----do--------
5.	Cuddapah Slabs... ..	3 Pies ....do.....
6.	Iron building materials such as girders etc.	3 Pies .... do .....
7.	Foreign Soaps. ...	3 Paes .... do .....
8.	Betel Nuts.	3 Pies ....do .....
9.	Kerosene Oil. ...	3 Pies .... do.....

The rates will come into effect from the midnight of September 1934.

SHG.

Municipal Commissioner

[illegible]

[illegible]

[illegible]

[illegible] Municipalities

[illegible] Act, it is hereby notified for the infor-
[illegible] of all persons that the enactment have in their Order No.
[illegible]-W/[illegible]-31 dated 5th/10th August 1931 authorised
the levy of [illegible] the following articles in addition
to the other articles notified in Schedule V printed at page
[illegible] of the [illegible] Rules as the Name of the Municipal
Area Tax, as follows :-

	Name of Articles.	Rate.
1.	Coffee.	3 Pies per rupee advalorem.
2.	Tea.	3 Pies ----do----------
3.	Cotton, Woollen, Silk and all kinds of Textile Fabrics.	3 Pies ----do----------
4.	[illegible].	3 Pies. -----do--------
5.	Goods of [illegible] ..	3 Pies ....do.....
6.	Iron, Machinery, Motor Cars etc.	3 Pies .... do .....
7.	[illegible] Cycles. ..	3 Pies .... Do .....
8.	Petrol [illegible].	3 Pies ....do .....
9.	Kerosene Oil. ...	3 Pies .... do.....

The rates will come into effect from the midnight of 30th September 1934.

By Order,

[illegible] Municipal Council.

G. R S App F VI—G 2]

SUBJECT

Ml

14

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 3-1-35 193 .

Signed by M S Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section Ml

File No. 60-33

Serial No. 142

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— g o No L 1045-47 | Ml 60-33-121 dated 10-8-1934 sanctioning the resolution of the Bangalore city Municipal Council to levy octroi duty on areca nut and other articles imported into the city

2) Correspondence ending with ~~Order thereon—No.~~ letter No C 6-441 | 34-35 dated 20-12-1934 from the Municipal ~~Council~~ Commissioner Bangalore city, soliciting sanction to the resolution of the Municipal Council to cancel the levy of octroi on areca nuts

Order No L

15

No. H610-11 dt. 3-1-35

Sanctioned

Chief Secy. Govt.

Dy. 27/1/35

The Municipal Commissioner, Bangalore city
through the President
Comptroller to Govt

List of Enclosure

Copied by

Examined by

WD 0158—GPB—15 000—13-8-34

16

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:-

Government Order No. L. 1045-47/Ml. 60-33-121, dated 10th August 1934, sanctioning the resolution of the Bangalore City - - Municipal Council to levy Octroi duty on areca nut and other -- articles imported into the City.

2. Correspondence ending with letter No. C.6-441/34-35, dated 20th December 1934 from the Municipal Commissioner, Bangalore City, soliciting sanction to the resolution of the Municipal Council to cancel the levy of Octroi on areca nuts.

Order No. L 4610-11/ ml 60-33-142

Bangalore, dated the 3rd January 1935.

S A N C T I O N E D.

Aswathappa

For Chief Secretary to Government.

RMR

To

The Municipal Commissioner, Bangalore City through the President, City Municipal Council, Bangalore.

The Comptroller to Government.

TRM.3